



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0926 Glasgow K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	GLASGOW K-6	403	15,967.50	1,829,136.40 *	405	15,967.50	1,838,133.00
M1	GLASGOW 7-8	136	59,138.00	792,506.00 *	133	59,138.00	775,124.00
H1	GLASGOW HS 9-12	254	236,552.00	1,472,628.50 *	240	236,552.00	1,392,300.00
2.	* DIRECT STATE AID						1,969,449.99
3.	Quality Educator						136,550.00
4.	At Risk Student						18,762.52
5.	Indian Education For All						16,177.20
6.	American Indian Achievement Gap						7,800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB						144.38	
Related Services Block Grant Rate [RSBG] per ANB						48.12	
Threshold to Determine Disproportionate Costs						1.393210973	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						114,493.34
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						38,159.16
c.	Reimbursement for Disproportionate Costs						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						152,652.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33]						37,782.80
f(ii)	District's Required Match for RSBG [7b X 0.33]						12,592.52
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						50,375.32
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						203,027.82

County: Valley
District: 0926 Glasgow K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	142,494.99	61,069.28	203,564.27
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	134,545.70	56,573.15	191,118.85
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	3,917,745.94
* c. Maximum Budget Limit	4,852,360.00
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	3,723,955.89
* b. FY 2006-2007 Maximum Budget	4,610,797.60
* c. FY 2006-2007 ANB	776
* d. FY 2006-2007 Adopted General Fund Budget	4,610,797.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	886,841.11
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	11,571,000.00	11,571,000.00
e. FY 2006-07 District ANB (Budgeted)	540	236
f. District Debt Service Mill Value Per ANB	21.43	49.03
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0926 Glasgow K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		923,887.99	551,554.73
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		40,128.90	18,038.90
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		18,210,279.05	16,660,613.68
(e) District taxable valuation (Tax Year 2006)***		11,571,000.00	11,571,000.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		6,639.00	5,090.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0927 Frazer Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
 Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FRAZER K-6	40	14,051.40	183,004.00 *	44	14,903.00	201,286.80
M1	FRAZER 7-8	21	80,427.68	122,976.00 *	19	70,965.60	111,273.50
2.	* DIRECT STATE AID						179,005.20
3.	Quality Educator						25,100.00
4.	At Risk Student						19,657.67
5.	Indian Education For All						1,244.40
6.	American Indian Achievement Gap						10,800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,807.18
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						12,059.25
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						20,866.43
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,935.32
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						2,906.37
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						968.66
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)]						3,875.03
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)]						12,682.21

County: Valley
District: 0927 Frazer Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	47,958.06	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	12,783.38	0.00	0.00
c. Reimbursement for disproportionate costs	12,059.25	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	407,556.46
* c. Maximum Budget Limit	501,929.33
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	408,839.94
* b. FY 2006-2007 Maximum Budget	504,042.02
* c. FY 2006-2007 ANB	66
* d. FY 2006-2007 Adopted General Fund Budget	512,953.16
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	104,113.22
* f. FY 2006-2007 Equalization Status	Disequalized - Equalized 2001-2005 DE

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	1,343,062.00	N/A
e. FY 2006-07 District ANB (Budgeted)	66	N/A
f. District Debt Service Mill Value Per ANB	20.35	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0927 Frazer Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		137,737.73	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		11,442.48	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		2,818,014.17	N/A
(e) District taxable valuation (Tax Year 2006)***		1,343,062.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		1,475.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0928 Frazer H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
 Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	FRAZER HS 9-12	45	236,552.00	263,250.00	45	236,552.00	263,250.00 *
2.	* DIRECT STATE AID						223,411.49
3.	Quality Educator						14,650.00
4.	At Risk Student						5,883.36
5.	Indian Education For All						918.00
6.	American Indian Achievement Gap						8,400.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						6,497.10
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						15,279.72
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,776.82
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						2,165.40
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]						2,144.04
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						714.58
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,858.62
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,355.72

County: Valley
District: 0928 Frazer H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	52,391.58	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	10,186.75	0.00
c. Reimbursement for disproportionate costs	0.00	15,279.72	0.00
If (a-b) > 0 and a > (b * 1.393210973) then			
[a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	461,046.67
* c. Maximum Budget Limit	575,372.40
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	459,973.60
* b. FY 2006-2007 Maximum Budget	573,456.15
* c. FY 2006-2007 ANB	47
* d. FY 2006-2007 Adopted General Fund Budget	528,999.73
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	69,026.13
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	N/A	3,213,964.00
e. FY 2006-07 District ANB (Budgeted)	N/A	47
f. District Debt Service Mill Value Per ANB	N/A	68.38
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0928 Frazer H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	175,704.51
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	9,288.83
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	5,411,055.20
(e) District taxable valuation (Tax Year 2006)***		N/A	3,213,964.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	2,197.00

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According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Valley**
District: **0932 Hinsdale Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	HINSDALE K-6	42	14,264.30	192,145.80	45	14,690.10	205,857.00 *
M1	HINSDALE 7-8	21	78,062.16	122,976.00	20	73,331.12	117,125.00 *
2.	* DIRECT STATE AID						183,718.44
3.	Quality Educator						16,304.00
4.	At Risk Student						8,582.69
5.	Indian Education For All						1,326.00
6.	American Indian Achievement Gap						200.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						9,095.94
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						3,049.27
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						12,145.21
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,031.56
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						3,001.66
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						1,000.41
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,002.07
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						13,098.01

County: Valley
 District: 0932 Hinsdale Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	25,711.39	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	12,983.11	0.00	0.00
c. Reimbursement for disproportionate costs	3,049.27	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	373,431.19
* c. Maximum Budget Limit	464,737.89
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	363,669.64
* b. FY 2006-2007 Maximum Budget	452,197.98
* c. FY 2006-2007 ANB	64
* d. FY 2006-2007 Adopted General Fund Budget	488,981.63
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	125,311.99
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	3,288,793.00	N/A
e. FY 2006-07 District ANB (Budgeted)	64	N/A
f. District Debt Service Mill Value Per ANB	51.39	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0932 Hinsdale Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		141,536.45	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		5,558.48	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		2,778,623.23	N/A
(e) District taxable valuation (Tax Year 2006)***		3,288,793.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0933 Hinsdale H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
 Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	HINSDALE HS 9-12	35	236,552.00	204,837.50	36	236,552.00	210,681.00 *
2.	* DIRECT STATE AID						199,913.15
3.	Quality Educator						12,650.00
4.	At Risk Student						0.00
5.	Indian Education For All						734.40
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						5,053.30
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs						3,744.82
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						8,798.12
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						1,684.20
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]						1,667.59
f(ii)	District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						555.79
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,223.38
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,276.68

County: Valley
District: 0933 Hinsdale H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	19,380.13	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	7,190.64	0.00
c. Reimbursement for disproportionate costs	0.00	3,744.82	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	384,161.85
* c. Maximum Budget Limit	479,897.84
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	378,200.19
* b. FY 2006-2007 Maximum Budget	472,269.91
* c. FY 2006-2007 ANB	37
* d. FY 2006-2007 Adopted General Fund Budget	472,269.91
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	94,069.72
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	N/A	3,889,435.00
e. FY 2006-07 District ANB (Budgeted)	N/A	37
f. District Debt Service Mill Value Per ANB	N/A	105.12
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0933 Hinsdale H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	155,642.64
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	3,924.61
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	4,667,342.06
(e) District taxable valuation (Tax Year 2006)***		N/A	3,889,435.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	778.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0935 Opheim K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
 Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	OPHEIM K-6	23	14,477.20	105,266.40	23	14,051.40	105,266.40 *
M1	OPHEIM 7-8	11	75,696.64	64,443.50	12	80,427.68	70,299.00 *
H1	OPHEIM HS 9-12	22	236,552.00	128,826.50	22	236,552.00	128,826.50 *
2.	* DIRECT STATE AID						284,034.08
3.	Quality Educator						25,366.00
4.	At Risk Student						2,653.25
5.	Indian Education For All						1,162.80
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,085.28
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						2,694.72
	c. Reimbursement for Disproportionate Costs						8,359.02
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						19,139.02
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						2,668.14
	f(ii). District's Required Match for RSBG [7b X 0.33]						889.26
	* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
	* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,557.40
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						14,337.40

County: Valley
District: 0935 Opheim K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	27,088.62	13,342.15	40,430.77
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	9,346.86	4,673.43	14,020.29
c. Reimbursement for disproportionate costs	5,626.59	2,732.43	8,359.02
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	564,315.06
* c. Maximum Budget Limit	702,883.07
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	574,513.90
* b. FY 2006-2007 Maximum Budget	715,720.73
* c. FY 2006-2007 ANB	62
* d. FY 2006-2007 Adopted General Fund Budget	935,130.98
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	333,695.97
* f. FY 2006-2007 Equalization Status	Always disequalized DA

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	3,000,982.00	3,000,982.00
e. FY 2006-07 District ANB (Budgeted)	37	25
f. District Debt Service Mill Value Per ANB	81.11	120.04
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0935 Opheim K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		97,088.47	131,545.10
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		4,524.99	3,254.62
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		1,919,478.26	3,942,891.81
(e) District taxable valuation (Tax Year 2006)***		3,000,982.00	3,000,982.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	942.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Valley
District: 0937 Nashua K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
 Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	NASHUA K-6	65	15,754.60	297,219.00	70	15,754.60	320,047.00 *
M1	NASHUA 7-8	23	61,503.52	134,676.50	25	61,503.52	146,375.00 *
H1	NASHUA HS 9-12	45	236,552.00	263,250.00	50	236,552.00	292,437.50 *
2.	* DIRECT STATE AID						479,483.33
3.	Quality Educator						37,000.00
4.	At Risk Student						1,906.60
5.	Indian Education For All						2,958.00
6.	American Indian Achievement Gap						6,800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						19,202.54
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						6,399.96
c.	Reimbursement for Disproportionate Costs						535.34
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						26,137.84
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33]						6,336.84
f(ii)	District's Required Match for RSBG [7b X 0.33]						2,111.98
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,448.82
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						34,051.32

County: Valley
District: 0937 Nashua K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	36,392.67	18,747.74	55,140.41
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	25,334.93	13,282.39	38,617.32
c. Reimbursement for disproportionate costs	438.31	97.03	535.34
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	943,393.27
* c. Maximum Budget Limit	1,167,075.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	945,533.57
* b. FY 2006-2007 Maximum Budget	1,170,612.36
* c. FY 2006-2007 ANB	152
* d. FY 2006-2007 Adopted General Fund Budget	1,141,337.39
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	195,803.82
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	2,105,319.00	2,105,319.00
e. FY 2006-07 District ANB (Budgeted)	99	53
f. District Debt Service Mill Value Per ANB	21.27	39.72
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0937 Nashua K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		192,293.94	187,733.17
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		7,253.90	3,907.22
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		3,769,458.70	5,605,481.41
(e) District taxable valuation (Tax Year 2006)***		2,105,319.00	2,105,319.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		1,664.00	3,500.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Valley**
District: **0941 Lustre Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.
Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	LUSTRE K-8	38	21,290.00	173,861.40 *	36	21,290.00	164,718.00
2.	* DIRECT STATE AID						87,232.68
3.	Quality Educator						9,200.00
4.	At Risk Student						0.00
5.	Indian Education For All						775.20
6.	American Indian Achievement Gap						2,000.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,486.44
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						3,156.72
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						8,643.16
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,828.56
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						1,810.53
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						603.42
	* f(iv) Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)]						2,413.95
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)]						7,900.39

County: Valley
District: 0941 Lustre Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	16,796.77	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	6,391.69	0.00	0.00
c. Reimbursement for disproportionate costs	3,156.72	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	180,928.17
* c. Maximum Budget Limit	223,623.55
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

** OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	174,483.37
* b. FY 2006-2007 Maximum Budget	216,164.22
* c. FY 2006-2007 ANB	38
* d. FY 2006-2007 Adopted General Fund Budget	217,500.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	43,016.63
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted)	848	398
c. County Retirement Mill Value per ANB	28.04	59.75
District		
d. Tax Year 2006 District Taxable Value	1,870,902.00	N/A
e. FY 2006-07 District ANB (Budgeted)	38	N/A
f. District Debt Service Mill Value Per ANB	49.23	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Valley
District: 0941 Lustre Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		67,036.61	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		4,228.32	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		1,346,194.53	N/A
(e) District taxable valuation (Tax Year 2006)***		1,870,902.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.